UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORKX	
GRAHAM KANDIAH, LLC and DIANE GRAHAM,	
Plaintiffs,	RULE 7.1 STATEMENT OF DEFENDANTS JPMORGAN
- against -	CHASE BANK, N.A. AND CHASE BANK USA, N.A.
JPMORGAN CHASE BANK, N.A. and CHASE BANK USA, N.A.,	
Defendants.	

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for defendants JPMorgan Chase Bank, N.A. and Chase Bank USA, N.A., certifies that JPMorgan Chase Bank, N.A. is a wholly owned subsidiary of its parent corporation, JPMorgan Chase & Co., a publicly held corporation, and Chase Bank USA, N.A. is a wholly owned, indirect subsidiary of its parent, JPMorgan Chase & Co., a publicly held corporation.

Dated: New York, New York August 4, 2008

LEVI LUBARSKY & FEIGENBAUM LLP

Andrea Likwornik Weiss

1185 Avenue of the Americas, 17th Floor

New York, New York 10036

(212) 308-6100

Attorneys for Defendants JPMorgan Chase Bank, N.A. and Chase Bank USA, N.A.